

November 18, 1954

Warren E. Waters  
Deputy Attorney General

Attorney General

Mr. John B. Evans, Commissioner  
State Tax Commission  
State House  
Concord, New Hampshire

Dear Sir:

This is in respect to your letter of November 10, 1954 in which you inquire concerning the assessment required of your Commission under the provisions of R.L. c. 81, s. 2.

At the outset, may I state that I am satisfied that by the word "assessment", so far as the same is made a duty of your Commission, the Legislature intended simply the act of appraisal. The historical background of R.L. c. 81, ss. 1 and 2 sheds little light upon the sequence of the events of appraisal and assessment as practiced prior to 1933. Legislation of that year (Laws 1933, c. 50) leading up to the present form of these sections seems clearly designed, however, to provide an annual assessment of taxes in unorganized places upon the basis of a tax year commencing upon April first, liability for taxes attaching as of that date — just as the case in organized municipalities.

Presumably upon the basis of a belief that property values in places so remote as unorganized places are generally vary but little, biennial appraisals were deemed adequate by the lawmakers. This is reasonable and thus permissible. The taxpayer can at most insist only "that the property be valued within a reasonable time before the tax is assessed", Bow v. Farrand, 77 N.H. 451, 452.

We would state, then, that the appraisal required of your Commission by the sections under discussion is to be used for the assessment of such taxes as may be levied as of April first of the two several years following. Bow v. Farrand, supra, holds that an appraisal made two years before the assessment is made within a reasonable time. To stay within the protection afforded by this precedent, your biennial appraisal should be made sometime after April first of the year of the appraisal. Any time between the date and the succeeding January first may be chosen for the act of appraisal, at the discretion of the Commission.

Very truly yours,

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Deputy Attorney General

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